G. R. S. 59] P 39 GFB—15,000—20-12-13

GENERAL AND REVENUE SECRETARIAT.

1913-14
(Genl. Misc.)

Presented
~~Section~~
1/7

File No. 67-13

Serial Nos. 19-264

Papers Filed.

Month May 1914

SUBJECT.

Appointment of a special Committee to enquire into the scope of operation and financial organization of certain local funds and the revision of the mohatarfa taxes.

PREVIOUS REFERENCES.	LATER REFERENCES.
	A+S 167-14 Sl 1-2.

ishwarswamy 1.7.14

GENERAL AND REVENUE SECRETARIAT.

( )

NOTES.

G. M File No. 67 of 12

FILE HEADING.

Industries and Commerce.

From

The Secretary Economic Conference

No. 131 Dated 23.7.13 Received 24.7.13

Diary No. 650	Enclos.	Spare Copies.	Serial No. 19

BRIEF ABSTRACT OF LETTER.

Submits for consideration the resolutions passed by the Birthday Conference of 1913 regarding an enquiry into the scope of operation and financial organisation of certain local funds and the revision of the municipal laws and the constitution of a special committee to consider these questions

NOTES AND ORDERS.

Subd for orders

M M. 30.7.13 Secretary

M2 31.7.13.

The Subject was fully discussed at the last Session of the Economic Conference & opinion

NOTES—First Sheet.

GPB—30,000—12-9-11

V

. R. S. 12]

General and Revenue Secretariat. | G. R. File No. 67 of 1913-14

Serial No.

Home 185-13

was unanimous ~~that~~ in favour of the appointment of a Special Committee to consider & report on the subject.

The Constitution of the Committee has also been ~~settled~~ suggested by the S.E.

The recommendation of the S.E. may be approved.

As the subject deals with questions of taxation, the opinion of Govt is invited.

Secy
31/7/13

Subd.
Secy
1/8/13

Govt can have no financial objn to a Committee considering these subjects & express any opinion as to the language or any of the recommendations which the Committee or they may make or any proposals they may make.

Secy
4.8.13

Secy
4/8

Secy
6-8-13

V

Secy

Secy
8/8/13

Secy
8/8/13

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

[F. R. S. 12]

General and Revenue Secretariat.

G. R. File No. 67 of 1913-14.

Serial No.

650

Subº to Dewan through Crs.

CSB
8/8/13

I think that the Policy of Govt (as to whether taxation shd be revised on the general lines already indicated in the former Committee's Report(s) should be determined before we go ~~further~~ further, and that a further Committee (if appointed at all) should be appointed afterwards.

9/8/13

The question may well be considered at an early meeting of the Council

13/8

Dewan

4644
15-8-13

CSB
14/8/13

I agree -

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

18-8-13

(h) 4

G. R. S. 12]

General and Revenue Secretariat.

File No. ( ) of 1913

Serial No.

650

To G.P.R. - Secr (with Compliments) for being kindly placed before Council.

C.S.B.
19/8/13

C. Secretary
Note for meeting

W. S.

Brought up before the Council on the 10th September 1913, but was not taken up for want of time.

W.
11/9

Brought up again at the meeting on the 18th September 1913, but not taken up for want of time. Brought up again in the meeting on the 1st December 1913, but not taken up for want of time.

NOTE—Contn. sheet.

G I P—65,000—17-6-12.

No. C. 44

26th Aug. 1913

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Recommendations of the Economic Conference in the matter of the appointment of a Special Committee for enquiring into the scope of operation and financial organization of certain local funds and the revision of the mohatarfa taxes.

CIRCULATED TO COUNCILLORS.

By Order,

W. S. Vance
Secretary to Government.

26th August 1913.

First Councillor.

Second Councillor.

GPB—1,000—19-7-13

5

Extract from the Proceedings of the 312th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 4th February 191 4.

15. Subject.-(Clause of the Schedule).

Recommendation of the Economic Conference in the matter of the appointment of a special committee to enquire into the scope of operation and financial organization of certain local funds and the revision of the Mohatarfa taxes.

Opinion of the Council.

The Council is of opinion (the First Member dissenting for reasons briefly stated in his note in the file) that the appointment of a Committee as proposed may be approved and that one of the Financial Officers selected in consultation with the Comptroller may be appointed Secretary to the Committee.

Sd/- M. Visvesvaraya.

Dewan of Mysore.

"E x t r a c t"

Secretary to Government.

[G. R. S. 12]

6a

General and Revenue Secretariat. | File No. 1 of 191 .

Serial No.

Submitted with Extracts for Current Proceedings.

7651
16.2.14

Dewan

2/2
13/2

NOTE—Contn. sheet.

PR—80,000—7-11-13

Submitted to His Highness.

Paper under dispatch

The Economic Conference, in one of the resolutions passed at the last Birthday session, recommended that a Special Committee be appointed to enquire into the scope of operation and financial organization of certain local funds and the revision of the Mohatarfa taxes, and also suggested the names of the members who should in its opinion constitute such a Committee.

Page 5 of the office notes

2. The matter was considered at a meeting of the Council. The Council were of opinion - the First Member of Council dissenting - that the appointment of a committee as proposed may be approved and that one of the officers of the Financial Department selected in consultation with the Comptroller, may be appointed Secretary to the Committee.

Page 3 :- the office notes

3. The First Member is of opinion that the policy of Government as to whether taxation should be revised on the general lines already indicated in the Report of the Taxation Committee should be determined before we go further and that a further Committee, if appointed at all, should be appointed afterwards.

4. The scope of the present enquiry is not identical with that carried on by the Taxation Committee, the object not being so much to find out new sources of taxation as to place the existing Municipal and Local Funds and other taxes intended to serve definite local objects on a proper basis and utilize them to greater advantage in securing these objects.

5. The resolution of the Council may be graciously approved.

A. Vis Comaraya -
15th Feb. 1914 -

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Recommendations of the Economic Conference regarding the appointment of a Special Committee to enquire into the scope of operation and financial organi zation of certain local funds and the revision of the Mohatarfa taxes.

7/2

Order.

Approved

~~KRW~~

24/2/14

Secretary, E.& A.,

for favour of submission of a draft G.O. in consultation with the Finan cial Secretary.

25.2.14

2.3.14

Please revised

(G. R. S. 12)

General and Revenue Secretariat.

G.R. File No. 67 of 191 3-14

Serial No.

1

Re-Dft subd. The name of the Secretary to the Committee will have to be mentioned in the Dft, after ascertaining the same from the Financial Secretary.

SM hus
6/3/14.

Secy 2HA)

SM 6/3

Please consult Jt Secy in the matter & insert the name.

CSS 10/3/14

H Secy)

SM 10/3

H Hus 1062

Subs
BBK SM 12/3

H Secy)

13.3.14.

Mr Shamanna may be the Secy to the Committee. He did valuable work for the taxation Committee.

SM 13/3

Please type the Dft as revised

CSS 18/3/14

Secy EHA)

SM 20/3

1/SM

X Attended to & resubd

SM hus 20/3/14

NOTE—Contn. sheet.

GPB—50,000—7-11-13

Local Finance Committee

It is not clear if this Committee is to form part of the Economic Conference or not.

Yes -

In case it forms part of the Economic Conference this fact will require to be made clear in the Report and the relation of the work of this Committee to the Economic Conference explained.

Done -

In case it is not part of the Economic Conference, the following points require consideration:

(1) Who is responsible to take the initiative and push the work through? The Secretary's business, I take it is simply to carry out instructions and, if necessary, to give them with some advice.

(2) Where should the meetings be held? The Comptroller is only one of the members of the

Committee and prima facie, there is no reason why the meetings should be held in the Campus Office — even if a suitable room for the purpose can be found in it, which I very much doubt, — rather than in the Offices of Some other Members.

(3) If not a clerical establishment necessary e.g. for carrying on correspondence ~~Writing~~ of & for ~~at~~ the Office of ~~Secretary~~ Members, or ~~absent meetings~~ but at other Offices

~~part~~ ~~Taking~~ ~~Getting~~ ~~part~~ ~~Taking~~ ~~and Getting~~ keeping ~~and~~ proceedings & ~~Getting~~ printed ~~and Getting them printed~~ &c. The Campus Office Estt cannot I think be indented on for this work.

(4) Where is the Budget provision for meeting the Payment of

above
establishment of
Committee necessary
and for meeting t. a
~~good~~ After charges of
members, and other
incidental charges x.

(5) The Economic Conference
letter says that "the
Committee shall make
a report ~~to~~ ~~what~~ ~~steps~~ the
Conference is" - Is
the present Committee
to submit its report to
The Economic Conference
or to Govt?

As the Comptr is absent from
the Station and the file
cannot be detained here

longer. as it has already
been ~~for~~ noted on by him,
the above points are
brought to the notice
of Govt Edn. Agriculture, so that
the despatches
may if
necessary be
amplified.

S. Shanmuganathan
14/3/64

G. R. S. 12]

General and Revenue Secretariat. File No. of 191.

Serial No.

1062

Please send the draft to Hsecy for concurrence.

30/4/14

Subd
28/4/14 Hsecy

31.8.14

I concur - M
3/4

Sec'y EA

Sec'y EA 8/4

Dewan

8858
11.4.14

C8X
9/4/14

As instructed personally I called on Mr C. Srinivasiengar & consulted him about his accepting the Chairmanship of the Committee. He expressed his willingness to accept the position - I have revised the draft suitably.

9460
6.5.14

Dewan
Draft approved by Dewan
9.5.14

2813
5/5/14

11/5

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat.

G.M. File No. 67 of 1913-14

Serial No.	
264	Govt Procgs re- G. 9260-2 dated 15th ... to the Secy C.C, the Comptroller to Govt + the Secy G. & Depts. —— Employees ... recommendations of the Comte with certain modifications ...

7

NOTE—Contn. sheet.

GPB—60,000—7-11-13

MYSORE ECONOMIC CONFERENCE.

No. 131 E. C. Encs. *Dated Bangalore, 23rd July 191[illegible].*

DIARY No. 650

FROM

C. S. BALASUNDARAM IYER, ESQ., B.A.,
Secretary to the Mysore Economic Conference,
Bangalore.

To

K. R. Srinivasiengar, Esq., M.A.,
Secretary to the Government of His Highness the
Maharaja of Mysore, General and Revenue Departments,
Bangalore.

SIR,

I am directed to state that at the session of the Economic Conference held in June 1913, the following resolutions were passed regarding an enquiry into the scope of operation and financial organisation of certain local funds and the revision of the mohatarfa taxes, and the constitution and composition of a Special Committee to consider these questions have also been suggested.-

(1) That in the opinion of this Conference the scope of operation and financial organisation of the several local funds (viz., Municipal Funds, Local Funds General, Funds of District and Taluk Boards and Unions, the Irrigation Cess Fund and the Village School Fund) require revision and that a Special Committee consisting of the gentlemen who constituted the Taxation Committee this year with such changes as may be necessary, be requested to investigate the subject and place their recommendations before the Conference--such recommendations to include definite suggestions for placing on a satisfactory financial footing such of the local funds as may be retained and for redistributing their expenditure in fair proportion amongst the several departments of their activities.

GPB—1,000—1-4-13

(2) That the question of the revision of the mohatarfa tax [illegible] and the following recommendations of the Special Taxation Committee be also referred to the above Special Committee:

(a) That it is desirable to abolish the mohatarfa shop tax now levied in municipal areas, under the Chief Commissioner's Circular, on the owners of buildings and to substitute a professional tax and a license fee in its place without in any way encroaching on the proposed Income Tax.

(b) That the rate of mohatarfa house tax in non-municipal areas fixed 60 years ago, is susceptible of enhancement in the case of the better class of houses.

(c) That arrangements be made to prevent the evasion of payment of mohatarfa house tax in rural areas by persons on the score of their being agriculturists, even though they derive considerable incomes from other professions and trades.

(d) That in non-municipal areas on all carts, agricultural or non-agricultural, a uniform rate of one rupee per cart per annum, be levied, and eight annas on all waddar carts.

(e) That the existing shop tax in non-municipal areas may be retained but all shops coming under the income-tax rules should be exempted from shop tax.

That the Special Committee be composed of the following gentlemen:

(1) Rajamantrapravina C.Srinivasiengar, Esq.

(2) Rajasabhabhushana K.P.Puttanna Chetty, Esq., Dewan Bahadur

(3) Rajakaryapravina A.Rangaswamiengar, Esq., B.A.,B.L.,D.B.

(4) J.S.Chakravarti, Esq., M.A.,F.P.A.C.,Etc.

(5) E.R.Subroyer, Esq., B.A.,P.C.F.

(6) D.Venkataramayya, Esq., B.A.

(7) C.S.Dorasami Iyer, Esq., B.A.,B.L.

(8) N.S.Subba Rao, Esq., M.A.(Cantab).

(9) S.R.Balakrishna Rao, Esq., B.A.,LL.B.

K.Subba Rau, Esq., B.A., Secretary.

(27 in favour, none against--CARRIED.)

2. I am to request you to be so good as to obtain the orders of Government on the recommendations made by the Conference.

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary.

Proceedings of the Government of H.H. the Maharaja of Mysore.

Read:-

The following letter No. 131, dated 23rd July 1913, from the Secretary to the Mysore Economic Conference:-

- - - - - - - - - -

I am directed to state that at the session of the Economic Conference held i June 1913, the following resolutions were passed regarding an enquiry into the scop of operation and financial organisation o certain local funds and the revision of t Mohatarfa taxes, and the constitution and composition of a special committee to con sider these questions have also been suggested:-

(1) That in the opinion of this Conferen the scope of ~~the~~ operation and financial organisation of the several local funds (Viz., Municipal Funds, Local Funds General, Funds of District and Taluk Boards & Unions, the Irrigation Cess Fund and the

Village School Fund) require revision and that a Special Committee consisting of the gentlemen who constituted the Taxation Committee this year with such changes as may be necessary, be requested to investigate the subject and place their recommendations befor the Conference-- such recommendations to include definite suggestions for placing on a satisfactory financial footing such of the local funds as may be retained and for redistributing their expenditure in fair proportion amongst the several departments of their activities.

(2) That the question of the revision of the mohatarfa taxes and the following recommendations of the Special Taxation Committee be al referred to the above Special Committee:-

(a) That it is desirable to abolish the mohatarfa shop tax now levied in Municipal areas, under the Chief Commissioner's circular, on the owners of buildings and to substitute a professional tax and a license fee in its place without in any way encroaching

on the proposed Income Tax.

(b) that the rate of the mohatarfa house tax in non-municipal areas fixed 60 years ago, is susceptible of enhancement in the case of the better class of houses.

(c) that arrangements be made to prevent the evasion of payment of mohatarfa house tax in rural areas by persons on the score of their being agriculturists, even though they derive considerable ~~increase~~ incomes from other professions and trades.

(d) that in non-municipal areas on all carts agricultural or non-agricultural, a uniform rate of one rupee per cart per annum, be ~~levied~~ , and eight annas on all waddar carts.

(e) that the existing shop tax in non-municipal areas may be retained but all shops coming under the income-tax rules should be exempted from shop tax.

(3) That the Special Committee be composed of the following gentlemen:-

(1) Rajamantrapravina C.Srinivasiengar,Esq.,

(2) Rajasabhabhushana K.P.PuttannaChetty,Esq., Dewan Bahadur.

(3) Rajakaryapravina A.Rangaswamiengar,Esq., B.A., B.L., R.B.,

(4) J.S.Chakravarti, Esq., M.A., F.R.A.S., &c.

(5) E.R.Subroyer, Esq., B.A., B.C.E.,

(6) D.Venkataramaiyya,Esq., B.A.,

(7) C.S.Doraswami Iyer, Esq., B.A., B.L.,

(8) N.S.Subba Rao, Esq., M.A.(Cantab).

(9) S.R.Balakrishna Rao, Esq., B.A., L.L.B.,

K.Subba Rao, Esq., B.A., Secretary.

(27 in favour, none against--carried)

2. I am to request you to be so good as to obtain the orders of Government on the recommendations made by the Conference.

- - - - - - - - - - - - - - -

Order thereon No. G.9260-2 Fm 67-13-264

Dated Bangalore, 15th March 1914

Government are pleased to approve of the recommendations of the Conference and to accord sanction to the formation of the Committee as proposed by the Conference . ~~Mr. J.S.Chakravarti, Comptroller and Financial Secretary~~ will be the Chairman and Convenor of the Committee and Mr. S. Shamanna, Assistant Comptroller, will discharge the duties of Secretary to the Committee in addition to his other duties. The Committee will be a

Rajamantrapravina
Mr C. Srinivasiengar

Committee of the Economic Conference and will or the Standing committee place its report before the Conference. All incidental expenditure will be defrayed from the grants at the disposal of the Economic Conferenc In regard to all Subsidiary matters the Secr to the Committee will place himself in

CSB 30/3/34

Secretary to Government.

(Education & Agriculture Deptts.)

Communication with the Secy to the Economic Conference.

9.5.34.

To

The Secretary, Economic Conference.

The Comptroller, Mysore Government.

The Secretary to Govt. General and Revenue Departments.

A.V.